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Dated: September 13, 2006

Name of Depositor: Daryl K. Neff

Signature

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of: Hiroyuki Akatsu et al.	Date: September 13, 2006
Serial Number: 10/708,340	Examiner: Dao H. Nguyen
Filed: February 25, 2004	Group Art Unit: 2818
	Confirmation Number : 2339
Title: STRUCTURE AND METHOD OF SELF-ALIGNED BIPOLAR TRANSISTOR HAVING TAPERED COLLECTOR	H. Daniel Schnurmann IBM Corporation D/18G, B/321, Zip 482 2070 Route 52 Hopewell Junction, NY 12533

AMENDMENT SUBMITTED WITH RCE UNDER 37 CFR §1.114

MS RCE
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

In response to the Office Action dated April 13, 2006, Applicants submit the following amendments and remarks for the Examiner's consideration.

FIS920030411US1